

		FOR OHF USE					

LL 1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0022509</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Alden Naperville Rehab & HCC</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2003</u> to <u>12/31/2003</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>1525 S. Oxford Lane</u> <u>Naperville</u> <u>60540</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>DuPage</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) <u>STEVEN M. KROLL</u> (Title) <u>Chief Financial Officer</u>	
Telephone Number: <u>(773) 286-3883</u> Fax # <u>(773) 286-3743</u>		Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>	
IDPA ID Number: <u>36 - 2997384</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
Date of Initial License for Current Owners: <u>01/09/79</u>			
Type of Ownership:			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____		<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Steven M. Kroll</u> Telephone Number: <u>(773) 286-3883</u>			

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Alden Naperville Rehab & HCC# 0022509 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>203</u>	Skilled (SNF)	<u>203</u>	<u>74,095</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>203</u>	TOTALS	<u>203</u>	<u>74,095</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,502</u>	<u>732</u>	<u>4,925</u>	<u>7,159</u>	8
9	SNF/PED					9
10	ICF	<u>40,059</u>	<u>4,897</u>	<u>2,461</u>	<u>47,417</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>41,561</u>	<u>5,629</u>	<u>7,386</u>	<u>54,576</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 73.66%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)daycare

F. Does the facility maintain a daily midnight census?

yesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 1/1/79

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 1/1/79 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 154 and days of care provided 4,651Medicare Intermediary AdminiStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number

Alden Naperville Rehab & HCC

0022509

Report Period Beginning:

01/01/2003

Ending:

12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	412,703	33,546	6,600	452,849	1,239	454,088		454,088		1
2	Food Purchase		330,174		330,174	(31,045)	299,129	(9,590)	289,539		2
3	Housekeeping	238,705	16,796		255,501	223	255,724		255,724		3
4	Laundry	45,277	12,958		58,235	161	58,396		58,396		4
5	Heat and Other Utilities			153,614	153,614		153,614	1,086	154,700		5
6	Maintenance	78,941		115,452	194,393	65	194,458	17,139	211,597		6
7	Other (specify):*										7
8	TOTAL General Services	775,626	393,474	275,666	1,444,766	(29,357)	1,415,409	8,635	1,424,044		8
	B. Health Care and Programs										
9	Medical Director			30,000	30,000		30,000		30,000		9
10	Nursing and Medical Records	2,159,315	171,120	6,567	2,337,002	3,614	2,340,616	(52,495)	2,288,121		10
10a	Therapy	51,078			51,078		51,078		51,078		10a
11	Activities	103,912	2,500	1,732	108,144	175	108,319		108,319		11
12	Social Services	73,585			73,585		73,585		73,585		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,387,890	173,620	38,299	2,599,809	3,789	2,603,598	(52,495)	2,551,103		16
	C. General Administration										
17	Administrative	207,516			207,516		207,516		207,516		17
18	Directors Fees										18
19	Professional Services			546,838	546,838		546,838	(26,029)	520,809		19
20	Dues, Fees, Subscriptions & Promotions			42,345	42,345		42,345	(32,781)	9,564		20
21	Clerical & General Office Expenses	396,913	17,611	61,410	475,934	154	476,088	(450,531)	25,557		21
22	Employee Benefits & Payroll Taxes			464,982	464,982	25,414	490,396	56,533	546,929		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,238	4,238		4,238	11,565	15,803		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			140,400	140,400		140,400	268	140,668		26
27	Other (specify):* bad debt exp			(53,679)	(53,679)		(53,679)	53,679			27
28	TOTAL General Administration	604,429	17,611	1,206,534	1,828,574	25,568	1,854,142	(387,296)	1,466,846		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,767,945	584,705	1,520,499	5,873,149		5,873,149	(431,156)	5,441,993		29

* Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

Page 4

Facility Name & ID Number Alden Naperville Rehab & HCC

#0022509

Report Period Beginning:

01/01/2003

Ending:

12/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			110,634	110,634		110,634	90,680	201,314			30
31	Amortization of Pre-Op. & Org.							1,628	1,628			31
32	Interest			215,664	215,664		215,664	(115,306)	100,358			32
33	Real Estate Taxes			119,274	119,274		119,274	6,730	126,004			33
34	Rent-Facility & Grounds			983,371	983,371		983,371	(983,371)				34
35	Rent-Equipment & Vehicles			17,935	17,935		17,935	21,316	39,251			35
36	Other (specify):*											36
37	TOTAL Ownership			1,446,878	1,446,878		1,446,878	(978,323)	468,555			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		289,220	342,088	631,308		631,308	(41,667)	589,641			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,143	111,143		111,143		111,143			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		289,220	453,231	742,451		742,451	(41,667)	700,784			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,767,945	873,925	3,420,608	8,062,478		8,062,478	(1,451,146)	6,611,332			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning:

01/01/2003

Ending:

12/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer-	OHF USE	
		ence	ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	78,005	30		9
10 Interest and Other Investment Income	(26)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(1,493)	2		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees	(44,700)	21		17
18 Fines and Penalties				18
19 Entertainment	(731)	20		19
20 Contributions	(2,039)	20		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers	(30,210)	19		22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	53,679	27		24
25 Fund Raising, Advertising and Promotional	(27,230)	20		25
Income Taxes and Illinois Personal				
Property Replacement Tax				26
27 Nurse Aide Training for Non-Employees				27
28 Yellow Page Advertising				28
29 Other-Attach Schedule				29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ 25,255		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
Amortization of Organization &			
33 Pre-Operating Expense			33
Adjustments for Related Organization			
34 Costs (Schedule VII)	(361,312)		34
35 Other- Attach Schedule see pg 5A	(1,115,089)		35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (1,476,401)		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (1,451,146)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		x	\$		38
39		x			39
40 Gift and Coffee Shops		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

Alden Naperville Rehab & HCC

ID# 0022509

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	1998 legal invoice not allowable (not current)	\$ (11,110)	19	1
2	late fees on utilities	(2,359)	5	2
3				3
4				4
5	intercompany interest gl 7031	(162,002)	32	5
6	Eliminate rent due to sale-leaseback	(983,371)	34	6
7				7
8	Correct ytd depreciation expense	270	30	8
9	Back out prior yr medical rec consult adjustment	2,000	10	9
10	Back out 30.13% of pac fees to IHCA	(3,303)	20	10
11	Increase deferred maint exp on painting to correct	6,956	6	11
12	Reclass Cr for vend sett from ln 21 to ln 6	37,830	21	12
13	Reclass Cr for vend sett from ln 21 to ln 6	(37,830)	6	13
14	Back out credit for prior year expense posted in 7143	37,830	6	14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,115,089)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning:

01/01/2003

Ending:

12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,493)	0	0	(8,097)	0	0	0	0	0	0	0	(9,590)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,359)	0	3,445	0	0	0	0	0	0	0	0	1,086	5
6	Maintenance	6,956	0	11,188	0	0	0	(30)	(975)	0	0	0	17,139	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	3,104	0	14,633	(8,097)	0	0	(30)	(975)	0	0	0	8,635	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	2,000	0	0	(53,425)	(1,070)	0	0	0	0	0	0	(52,495)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	2,000	0	0	(53,425)	(1,070)	0	0	0	0	0	0	(52,495)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(41,320)	0	15,291	0	0	0	0	0	0	0	0	(26,029)	19
20	Fees, Subscriptions & Promotions	(33,303)	0	522	0	0	0	0	0	0	0	0	(32,781)	20
21	Clerical & General Office Expenses	(6,870)	0	(466,085)	15,346	7,078	0	0	0	0	0	0	(450,531)	21
22	Employee Benefits & Payroll Taxes	0	0	54,920	0	1,613	0	0	0	0	0	0	56,533	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	11,565	0	0	0	0	0	0	0	0	11,565	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	268	0	0	0	0	0	0	0	0	268	26
27	Other (specify):*	53,679	0	0	0	0	0	0	0	0	0	0	53,679	27
28	TOTAL General Administration	(27,814)	0	(383,519)	15,346	8,691	0	0	0	0	0	0	(387,296)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(22,710)	0	(368,886)	(46,176)	7,621	0	(30)	(975)	0	0	0	(431,156)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning:

01/01/2003 Ending:

12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	D. Ownership												
30	Depreciation	78,275	0	10,584	0	1,821	0	0	0	0	0	0	90,680 30
31	Amortization of Pre-Op. & Org.	0	0	1,555	0	0	73	0	0	0	0	0	1,628 31
32	Interest	(162,028)	0	45,962	0	649	111	0	0	0	0	0	(115,306) 32
33	Real Estate Taxes	0	0	6,460	0	270	0	0	0	0	0	0	6,730 33
34	Rent-Facility & Grounds	(983,371)	0	0	0	0	0	0	0	0	0	0	(983,371) 34
35	Rent-Equipment & Vehicles	0	0	21,316	0	0	0	0	0	0	0	0	21,316 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(1,067,124)	0	85,877	0	2,740	184	0	0	0	0	0	(978,323) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	(18,790)	(29,728)	6,851	0	0	0	0	0	(41,667) 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 43
44	TOTAL Special Cost Centers	0	0	0	(18,790)	(29,728)	6,851	0	0	0	0	0	(41,667) 44
	GRAND TOTAL COST												
45	(sum of lines 29, 37 & 44)	(1,089,834)	0	(283,009)	(64,966)	(19,367)	7,035	(30)	(975)	0	0	0	(1,451,146) 45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
see page 6k...				see page 6k		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	21 management fees	\$ 496,800	Alden Management Services, Inc	100.00%	\$	\$ (496,800)	15
16	V	22 employee benefits		Alden Management Services, Inc		54,920	54,920	16
17	V	19 professional fees		Alden Management Services, Inc		15,291	15,291	17
18	V	21 gen'l & admin		Alden Management Services, Inc		30,715	30,715	18
19	V	5 utilities		Alden Management Services, Inc		3,445	3,445	19
20	V	6 maintenance		Alden Management Services, Inc		11,188	11,188	20
21	V	24 travel & seminar		Alden Management Services, Inc		11,565	11,565	21
22	V	26 insurance		Alden Management Services, Inc		268	268	22
23	V	20 dues & subscriptions		Alden Management Services, Inc		522	522	23
24	V	30 depreciation		Alden Management Services, Inc		10,584	10,584	24
25	V	31 amortization		Alden Management Services, Inc		1,555	1,555	25
26	V	33 real estate tax		Alden Management Services, Inc		6,460	6,460	26
27	V	34 rent-facilities		Alden Management Services, Inc				27
28	V	35 rent-equip & vehicles		Alden Management Services, Inc		21,316	21,316	28
29	V	32 interest		Alden Management Services, Inc		45,962	45,962	29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 496,800			\$ 213,791	\$ * (283,009)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2 tube feeding	\$ 21,471	Pyramid Health Care	100.00%	\$ 13,374	\$ (8,097)	15
16	V	10 nursing supplies	\$ 57,103	Pyramid Health Care		\$ 3,678	\$ (53,425)	16
17	V	39 perdiems/other supplies	\$ 40,848	Pyramid Health Care		\$ 22,058	\$ (18,790)	17
18	V	21 gen'l & admin		Pyramid Health Care		\$ 15,346	\$ 15,346	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 119,422			\$ 54,456	\$ * (64,966)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 drugs	\$ 116,544	Forum Extended Care	100.00%	\$ 98,457	\$ (18,087)
16	V	10 house stock	6,892	Forum Extended Care		5,822	(1,070)
17	V	39 I. V.	75,009	Forum Extended Care		63,368	(11,641)
18	V	22 employee bwenefits		Forum Extended Care		1,613	1,613
19	V	21 gen'l & admin		Forum Extended Care		7,078	7,078
20	V	32 interest		Forum Extended Care		649	649
21	V	33 real estate tax		Forum Extended Care		270	270
22	V	30 depreciation		Forum Extended Care		1,821	1,821
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 198,445			\$ 179,078	\$ * (19,367)

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 therapy	\$ 325,574	Community Physical Therapy	100.00%	\$ 332,425	\$ 6,851	15
16	V	32 interest		Community Physical Therapy		111	111	16
17	V	31 amortization		Community Physical Therapy		73	73	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 325,574			\$ 332,609	\$ * 7,035	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 repairs and maintenance	\$ 9,642	Alden Bennett Construction		\$ 9,612	\$ (30)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 9,642			\$ 9,612	\$ * (30)

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 CARPET CLEANING	\$ 11,440	ALDEN REALTY - CARPET CARE		\$ 10,646	\$ (794)	15
16	V	6 FLOOR CLEANING	3,190	ALDEN REALTY - FLOOR CARE		3,009	(181)	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 14,630			\$ 13,655	\$ * (975)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

STATE OF ILLINOIS

Page 6K

Facility Name & ID Number ALDEN NURSING CENTER - NAPERVILLE

002-2509

Report Period Beginning 01/01/03

Ending: 12/31/03

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Wentworth	Chicago
ANC Waterford	Aurora
ANC Valley Ridge	Bloomingtondale
ANC Village for Children & Young Adults	Bloomingtondale
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomingtondale
Alden of Old Town West	Bloomingtondale
Alden Trails	Bloomingtondale
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Poplar Creek	Hoffman Estates
ANC Governors Park	Barrington

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Pyramid Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living

STATE OF ILLINOIS

Page 7

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	Chief Executive	100.00	328,643	2.068	5.17	salary	\$ 17,909	17-1	1
2	Lauren Magnusson b.	Nurse coordinator	nursing admin.	0.00	82,566	2.068	5.17	salary	4,499	10-1	2
3	Terry Magnusson c.	Maint. Supervisor	construct/mainten	0.00	79,843	2.068	5.17	salary	4,351	6-1	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										9
10											10
11											11
12											12
13								TOTAL	\$ 26,759		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Alden Management Services, Inc
 Street Address 4200 W. Peterson
 City / State / Zip Code Chicago, IL 60646
 Phone Number (773-286-3883
 Fax Number (773-286-2689

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	see 8A... attached				\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Omega		x	remodeling	\$5,332.75	1998	\$ 500,000	\$ 376,714	2014	0.1218	\$ 46,502	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	related party-Ams & T.Syst	x		working capital							53,122	6	
7	related party-FECH	x		working capital							649	7	
8	related party-Cpt	x		working capital							111	8	
9	TOTAL Facility Related				\$5,332.75		\$ 500,000	\$ 376,714			\$ 100,384	9	
	B. Non-Facility Related*												
10	offset interest exp w/interest income on corp (gl 4646)										(26)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (26)	14	
15	TOTALS (line 9+line14)						\$ 500,000	\$ 376,714			\$ 100,358	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	107,309	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	111,583	2	
3. Under or (over) accrual (line 2 minus line 1).			\$	4,274	3	
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	115,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	119,274	7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	1998	93,357	8			
	1999	89,951	9			
	2000	91,902	10			
	2001	104,183	11			
	2002	111,583	12			
real estate tax estimated at a 3% increase over prior year (114,930) rounded up to 115,000.				13	FROM R. E. TAX STATEMENT FOR 2002 \$	13
				14	PLUS APPEAL COST FROM LINE 5 \$	14
				15	LESS REFUND FROM LINE 6 \$	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Naperville Rehab & HCC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022509

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-2689

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>08-29-307-001</u>	<u>nursing home</u>	\$ <u>111,583.00</u>	\$ <u>111,583.00</u>
2. _____	<u>Related party-Ams</u>	\$ <u>125,008.00</u>	\$ <u>6,460.00</u>
3. _____	<u>Related party-Forum</u>	\$ <u>8,317.00</u>	\$ <u>270.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>244,908.00</u>	\$ <u>118,313.00</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

X. BUILDING AND GENERAL INFORMATION:

A.
Square Feet:
65,063

B. General Construction Type:

Exterior
brick

Frame
steel

Number of Stories
3

C.
Does the Operating Entity?

☐ (a) Own the Facility
☐ (b) Rent from a Related Organization.
☒ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D.
Does the Operating Entity?

☐ (a) Own the Equipment
☐ (b) Rent equipment from a Related Organization.
☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E.
List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F.
Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES
☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	snf		1980	\$ 656,000	1
2					2
3	TOTALS			\$ 656,000	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	related party-forum				\$	\$		\$	\$		4
5											5
6	206		1980	1979	2,333,433		30	77,781	77,781	1,866,749	6
7											7
8	related party-forum			1978	15,909		22			15,909	8
9	Improvement Type**										9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	bells/doors	1981	\$ 876	\$	20	\$	\$	\$ 876		37
38	elevator repair	1982	2,796		8			2,796		38
39	repair water sys;roof;install windows/grab bars	1983	21,739		5-20			21,739		39
40	circuit breaker repair	1984	4,478		20	224	224	4,293		40
41	electical repair & water tower repair	1987	5,403		3			5,403		41
42	complete building renovation	1987	43,055	65	3-20	65		42,828		42
43	complete building renovation	1988	725,437	29,919	3-30	29,919		575,946		43
44	water tower repair/electrical repair	1987	7,293		3			7,293		44
45	repair telephone sys;electical laundry	1988	3,890		5			3,890		45
46	repair pumppls./laundry;decoratoin	1989	17,943	543	5-20	543		15,005		46
47	water heater	1990	8,793		5			8,793		47
48	renovation	1991	24,099	861	5-20	861		17,285		48
49	repari water heater boiler freezer condenser	1991	8,380		5			8,380		49
50	repair water heater/freezer/sprinkler syst/a/c	1992	19,357	95	5-25	95		18,529		50
51	wallcovering hot water heater/paving/doors alarm syst	1993	45,517	2,973	5-15	2,973		38,729		51
52	plumbing /valves/pvaving	1994	22,139	1,700	10-20	1,700		16,201		52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	3,360	10-20	3,360		29,100		53
54	install door/frame	1996	2,200	220	10	220		1,742		54
55	replace condenser	1996	5,073	338	15	338		2,396		55
56	new cooling tower	1996	15,140	1,009	15	1,009		7,906		56
57	install amp panel/new circuits	1997	2,670		5			2,670		57
58	new valve	1997	1,710		5			1,710		58
59	recaulking	1997	7,475		5			7,475		59
60	new bearings/hvac/etc.	1998	4,317		5			4,317		60
61	Gen'l Parts- boiler repairs	1997	4,033	202	20	202		1,260		61
62										62
63										63
64										64
65										65
66										66
67										67
68										68
69										69
70	TOTAL (lines 4 thru 69)		\$ 3,398,646	\$ 41,285		\$ 119,290	\$ 78,005	\$ 2,729,220		70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,398,646	\$ 41,285		\$ 119,290	\$ 78,005	\$ 2,729,220	1
2	CSI (replaced valves,relief)	1998	3,200	53	5	53		3,199	2
3	Atash(cleaned & tested dampers)	1998	3,465	115	5	115		3,465	3
4	Climate Service (fixed compressor and plate)	1998	8,747	583	15	583		3,305	4
5	ETC Carpet (carpet)	1998	1,118	112	5	112		1,118	5
6	Climate Service (repair chiller and safety controls)	1998	3,718	372	10	372		1,983	6
7	Patten (repair generator)	1998	1,986	99	20	99		538	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		1,032	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171	217	10	217		977	10
11	Chicago Cooling(repair a/c pump)	1999	2,835	283	10	283		1,276	11
12	Harold Scales(4 dehumidifiers)	1999	2,115	211	10	211		916	12
13	Climate Services(ice machine repair)	1999	2,055	205	10	205		890	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568	157	10	157		666	14
15	Sterling Services(carpet maintenance)	1999	1,600	320	5	320		1,360	15
16	ABC: MISC LABOR	1999	2,278	228	10	228		968	16
17	ABC: CARPENTRY REPAIRS	1999	2,404	240	10	240		1,002	17
18	Sterling Services(carpet maintenance)	1999	1,600	320	5	320		1,333	18
19	Climate Services, Inc (boiler repair)	2000	9,048	905	10	905		3,544	19
20	Climate Services, Inc (boiler repair)	2000	1,654	165	10	165		634	20
21	Climate Services, Inc (Replace dampers)	2000	6,950	695	10	695		2,664	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,592	20	1,592		6,104	22
23	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		1,012	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		671	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	170	10	170		594	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	235	10	235		823	26
27	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700	170	10	170		567	27
28	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658	466	10	466		3,261	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,514,076	\$ 49,860		\$ 127,865	\$ 78,005	\$ 2,776,097	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,514,076	\$ 49,860		\$ 127,865	\$ 78,005	\$ 2,776,097	1
2	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684	668	10	668		3,342	2
3	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906	591	10	591		1,821	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	325	10	325		1,002	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		386	5
6	Dav.Sol.- repair relief valve	2002	1,893	379	5	379		663	6
7	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992	199	10	199		249	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		3,839	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		725	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		1,426	10
11	Dave Soltwich -repair water line	2003	1,531	306	5	306		306	11
12	CSI-Coker--repair dishwasher	2003	1,704	199	5	199		199	12
13	Simplex Grinnell-repair fire alarm&wiring	2003	3,179	159	5	159		159	13
14	Capps Plumbing-repair mejector pump	2003	1,398	70	5	70		70	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,582,321	\$ 55,728		\$ 133,733	\$ 78,005	\$ 2,790,284	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,582,321	\$ 55,728		\$ 133,733	\$ 78,005	\$ 2,790,284	1
2									2
3	Related Party-Forum:								3
4	Leasehold Improvement-Remodeling	1980	16,755		20			16,755	4
5	Leasehold Improvement-Remodeling	1980	1,047		10			1,047	5
6	Leasehold Improvement-Remodeling	1986	559		5			559	6
7	Leasehold Improvement-Remodeling	1990	350		5			350	7
8	Leasehold Improvement-Remodeling	1991	82		5			82	8
9	Leasehold Improvement-Remodeling	1993	7,732		10			7,732	9
10	Leasehold Improvement-Remodeling	1993	6,056		9.7			6,056	10
11	Leasehold Improvement-sign	1994	226	14	12	14		120	11
12	Leasehold Improvement-dryvit	1995	384	24	10	24		203	12
13	Leasehold Improvement-new ac	1999	626	39	15	39		203	13
14	Leasehold Improvement-roof	1985	843	44	19	44		843	14
15	Leasehold Improvement-roof	1994	748	47	15	47		529	15
16	Leasehold Improvement-roof	1997	710	44	15	44		349	16
17	Leasehold Improvement-roof	1998	1,205	75	15	75		507	17
18	Leasehold Improvement-parking lot asphalt	2000	96	32	10	32		63	18
19	Leasehold Improvement-hallway lighting	2001	135	27	10	27		56	19
20	Leasehold Improvement-DAI	2001	169	17	10	17		53	20
21	Leasehold Improvement-bathrooms	2002	630	63	10	63		80	21
22	Leasehold Improvement-Remodeling	2002	91	18	5	18		36	22
23	Leasehold Improvements-Remodeling	2003	1,638	164	10	164		164	23
24	Leasehold Improvements-Remodeling	2003	105	4	4	4		4	24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	6,132		7			6,132	27
28	Leasehold Improvement-Remodeling	2002	5,020	627	7	627		4,392	28
29	Leasehold Improvement-Remodeling	2003	5,251	660	7	660		4,611	29
30									30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv		15,137	378	40	378		1,896	33
34	TOTAL (lines 1 thru 33)		\$ 3,654,048	\$ 58,005		\$ 136,010	\$ 78,005	\$ 2,843,106	34

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 773,896	\$ 54,117	\$ 54,117	\$	various	\$ 442,991	71
72	Current Year Purchases	36,326	2,679	2,679		various	2,679	72
73	Fully Depreciated Assets	244,777	6,456	6,456		various	244,777	73
74								74
75	TOTALS	\$ 1,054,999	\$ 63,252	\$ 63,252	\$		\$ 690,447	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	carengine/bus/van	:dodge/other	98-'03	\$ 11,860	\$ 2,052	\$ 2,052	\$	3	\$ 11,658	76
77	transport patients	midwest: bus	1996	44,943				4	44,943	77
78										78
79										79
80	TOTALS			\$ 56,803	\$ 2,052	\$ 2,052	\$		\$ 56,601	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,421,850	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 123,309	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 201,314	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 78,005	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,590,154	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	none	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$ n/a	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Omega
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>cost eliminated due to sale/leaseback</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ <u> </u>			7

8. List separately any amortization of lease expense included on page 4, line 34. 0
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☒ YES ☐ NO Terms: sale/leaseback *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: \$ 9,003 Description: copy machine and postage meter rentals
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>related party-Ams</u>	<u>various</u>	\$ <u>1,776.00</u>	\$ <u>21,316</u>	17
18	<u>various transport/etc</u>	<u>various</u>	<u>744.33</u>	<u>8,932</u>	18
19					19
20					20
21	TOTAL		\$ <u>2,520.33</u>	\$ <u>30,248</u>	21

10. Effective dates of current rental agreement:

Beginning 10/31/01
Ending 10/31/06

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>12/31/04</u>	\$ <u>902,960</u>
13.	<u>12/31/05</u>	\$ <u>902,960</u>
14.	<u>12/31/06</u>	\$ <u>902,960</u>

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
---	---	--

Skilled Nursing On-Site

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 114,507	\$		\$ 114,507	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			43,484			43,484	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			167,586			167,586	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See pg 16A	# of prescrpts				90,154		90,154	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See pg 16A					173,910		173,910	13
14	TOTAL			\$		\$ 325,577	\$ 264,064		\$ 589,641	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (210,000))	1,155,646		3
4	Supply Inventory (priced at)	1,657		4
5	Short-Term Investments			5
6	Prepaid Insurance	15,844		6
7	Other Prepaid Expenses	5,434		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	34,985		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,213,566	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,316,701		15
16	Equipment, at Historical Cost	974,367		16
17	Accumulated Depreciation (book methods)	(1,582,340)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	8,244		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 716,972	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,930,538	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,028,752	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	393,634		28
29	Short-Term Notes Payable	39,125		29
30	Accrued Salaries Payable	348,705		30
31	Accrued Taxes Payable (excluding real estate taxes)	14,448		31
32	Accrued Real Estate Taxes(Sch.IX-B)	115,000		32
33	Accrued Interest Payable	11,950		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	accrues ins,exps,idpa,sales tax,misc	48,300		36
37	due to affiliates	2,202,881		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,202,795	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	431,023		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 431,023	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,633,818	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ (3,703,280)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,930,538	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,390,656)	1
2	Restatements (describe):		2
3			3
4	Misc adjustment, potentially rounding adjustment	(2)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,390,658)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(312,622)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (312,622)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (3,703,280)	24 *

* This must agree with page 17, line 47.

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,257,027	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,257,027	3
B. Ancillary Revenue			
4	Day Care	25,388	4
5	Other Care for Outpatients		5
6	Therapy	(18,260)	6
7	Oxygen	7,618	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 14,746	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,390	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	(633)	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	824	19
20	Radiology and X-Ray		20
21	Other Medical Services	76,665	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 78,246	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	26	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 26	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,350,045	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,444,766	31
32	Health Care	2,599,809	32
33	General Administration	1,828,574	33
B. Capital Expense			
34	Ownership	1,446,878	34
C. Ancillary Expense			
35	Special Cost Centers	631,308	35
36	Provider Participation Fee	111,143	36
D. Other Expenses (specify):			
37	Related party salary allocations		37
38	transactions not included on this page, but included		38
39	on page 3 & 4.	(399,811)	39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,662,667	40
41	Income before Income Taxes (line 30 minus line 40)**	(312,622)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (312,622)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

STATE OF ILLINOIS

Page 20

Facility Name & ID Number Alden Naperville Rehab & HCC

0022509

Report Period Beginning: 01/01/2003

Ending:

12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,862	2,102	\$ 67,153	\$ 31.95	1
2	Assistant Director of Nursing	1,924	2,148	51,545	24.00	2
3	Registered Nurses	18,598	19,835	537,448	27.10	3
4	Licensed Practical Nurses	17,250	18,570	445,963	24.02	4
5	Nurse Aides & Orderlies	62,461	66,409	872,583	13.14	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,701	1,860	26,810	14.41	8
9	Activity Director	1,944	2,080	47,484	22.83	9
10	Activity Assistants	4,610	4,923	56,427	11.46	10
11	Social Service Workers	8,984	9,959	144,883	14.55	11
12	Dietician					12
13	Food Service Supervisor	1,984	2,080	38,869	18.69	13
14	Head Cook	7,392	8,309	114,078	13.73	14
15	Cook Helpers/Assistants	27,983	29,418	254,563	8.65	15
16	Dishwashers					16
17	Maintenance Workers	2,483	2,824	57,683	20.43	17
18	Housekeepers	18,258	20,168	230,934	11.45	18
19	Laundry	5,297	5,636	45,278	8.03	19
20	Administrator	1,872	2,080	121,646	58.48	20
21	Assistant Administrator	440	480	13,171	27.44	21
22	Other Administrative	3,952	4,160	83,972	20.19	22
23	Office Manager					23
24	Clerical	4,233	4,552	52,361	11.50	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,090	2,218	52,901	23.85	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Clin Supp& Psych	1,977	2,025	52,382	25.87	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	197,295	211,836	\$ 3,368,134 *	\$ 15.90	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	550/mo	\$ 6,600	1-3	35
36	Medical Director	2500/mo	30,000	10-3	36
37	Medical Records Consultant	prior yr aj	(2,000)	10-3	37
38	Nurse Consultant	-later backed out			38
39	Pharmacist Consultant	406/mo	4,872	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	880	11-3	44
45	Social Service Consultant	16	852	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	32	\$ 41,204		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ N/A		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Don Dalicandro	administrator	0	\$ 121,646	Workers' Compensation Insurance		\$ 73,979	IDPH License Fee	\$
Christopher Correll	Asst. Administrator	0	13,171	Unemployment Compensation Insurance		252,233	Advertising: Employee Recruitment	
				FICA Taxes		12,859	Health Care Worker Background Check (Indicate # of checks performed <u>37</u>)	259
				Employee Health Insurance		91,936	IHCA dues, less pac amounts	7,659
various executives	executive admin		72,699	Employee Meals		31,045	surety bond fees	1,000
				Illinois Municipal Retirement Fund (IMRF)*				124
TOTAL (agree to Schedule V, line 17, col. 1)				dental & life insur plus vaccinations		5,458		
(List each licensed administrator separately.)			\$ 207,516	tuition		16,569		
B. Administrative - Other				misc drug test/benefits		2,858		
				401k match/relations		3,459		
Description			Amount					
			\$				related party-Ams	522
							Less: Public Relations Expense	(
							Non-allowable advertising	(
							Yellow page advertising	(
				TOTAL (agree to Schedule V, line 22, col.8)	\$	546,929	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 9,564
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
(Attach a copy of any management service agreement)				Description	Line #	Amount	Description	Amount
C. Professional Services							Out-of-State Travel	\$
Vendor/Payee	Type		Amount					
Alden Management Serv	management fee		\$ 496,800				In-State Travel	
bdo seidman	accounting fee		10,196				gas	3,053
ken fisch	legal fees		22,628				milage reimburs & insurance allocat	854
gardner, carton, douglas	legal fees-prior yr backed out		11,110				Seminar Expense	
barry greenburg/janet herman	legal fees		4,807				IHCA	180
medi-com	billing consult.		397				N-Life	150
Alden Management Serv	various misc transfer fees		680				related party-Ams	11,565
Talx corp	unemployment insur		220				Entertainment Expense	(
							(agree to Sch. V, line 24, col. 8)	
				TOTAL	\$		TOTAL	\$ 15,803
TOTAL (agree to Schedule V, line 19, column 3)								
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 546,838					

* Attach copy of IMRF notifications

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	AC VENT	12/90	\$ 1,895	5	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	VENT REPAIR	1/92	1,873	5									
3	REPLACE PUMP	3/92	3,388	5									
4	REPLACE PUMP	6/92	3,742	5			Continued on pg 22A & 22B...						
5	VALVE	8/92	2,147	5									
6	WALLPAPER	12/92	1,909	5									
7	PAINTING	12/92	3,800	5									
8	WALL COVERING	2/93	3,180	5									
9	PAINTING	3/93	363	5									
10	PAINTING	10/93	3,900	5									
11													
12													
13	HUMIDIFYING PUMP	9/97	1,582	3									
14	REPLACE BELT	3/98	3,510	3	1,170	195	0						
15	REPAIR PIPES	3/98	1,633	3	544	90	0						
16	WATER BALANCE	6/98	1,896	3	632	263	0						
17	PAINTING	6/98	4,517	3	1,506	628	0						
18	PAINTING	9/98	2,738	3	913	609	0						
19	PAINTING	12/98	4,829	3	1,610	1,476	0						
20	TOTALS		\$ 46,902		\$ 6,375	\$ 3,261	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

0022509

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

- (1) Are nursing employees (RN, LPN, NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? yes
If YES, give association name and amount. IHCA \$11,936
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 10
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 33,175 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? yes
If YES, give effective date of lease. 10/31/96
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 111,143
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? yes (see pg 24) For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 31,045 Has any meal income been offset against related costs? no Indicate the amount. \$ n/a
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? n/a If YES, please indicate the amount of income earned from such a program during this reporting period. \$ n/a
c. What percent of all travel expense relates to transportation of nurses and patients? n/a
d. Have vehicle usage logs been maintained? n/a
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? n/a
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a
g. Does the facility transport residents to and from day training? n/a
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: bdo seidman (not yet completed) The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? no If no, please explain. in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.